ID: CCA_2010100518201141 Number: **201101010** Release Date: 1/7/2011

Office:

UILC: 1402.01-00

From:

Sent: Tuesday, October 05, 2010 6:20:12 PM

To: Cc:

Subject: RE: Quick question

I assume this is a type of visa? While NRAs don't generally owe SECA tax, they do if there is an applicable Totalization Agreement.